

June 02, 2026

To,
BSE Limited
(BSE: 542726)

National Stock Exchange of India Limited
(NSE: INDIAMART)

Subject: Business Responsibility and Sustainability Report for FY 2026

Dear Sir/Ma'am,

In compliance with Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report forming part of the Integrated Annual Report of the Company for FY 2025-26.

The Integrated Annual Report for FY 2025-26 has been uploaded on the website of the Company and can be accessed by using the link: https://investor.indiamart.com/Annual_Report.aspx

Please take the above information on record.

Yours faithfully,

For IndiaMART InterMESH Limited

(Vasudha Bagri)
Compliance Officer
Membership No: A28500

Encl: As above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74899DL1999PLC101534
2.	Name of the Listed Entity	IndiaMART InterMESH Limited
3.	Year of incorporation	1999
4.	Registered office address	1 st Floor, 29-Daryaganj, Netaji Subash Marg, New Delhi- 110002
5.	Corporate address	6 th floor, Tower 2, Assotech Business Cresterra, Plot No.22, Sec 135, Noida - 201305, Uttar Pradesh
6.	E-mail	cs@indiamart.com
7.	Telephone	+91-120-6777777
8.	Website	http://www.indiamart.com/
9.	Financial year for which reporting is being done	FY 2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	60,08,71,480
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Vasudha Bagri cs@indiamart.com +91-120-6777777
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures made under this report are on a standalone basis.
14.	Name of assurance provider	DNV Business Assurance India Private Limited
15.	Type of assurance obtained	Reasonable Assurance

II. Product/Services

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Information Services Activity	Connecting buyers and suppliers through an online B2B platform, thereby creating a comprehensive virtual marketplace for businesses. a) Enabling listings and discovery of businesses and services b) Facilitating advertisements and lead generation on the Company's platform	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Information Services	6311 (Sub-class: 63111)	100%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices	Total
National	NA	77	77
International	NA	0	0

19. Markets served by the entity

a. Number of locations

Location	Number
National (No. of States)	28 states and 8 union territories
International (No. of Countries)	2 countries

b. What is the contribution of exports as a percentage of the total turnover of the entity?

0.14%

c. A brief on types of customers

IndiaMART is a leading online B2B marketplace serving a broad and diverse customer base, comprising Micro, Small and Medium Enterprises (MSMEs) as well as large corporations. The platform enables MSMEs to enhance their market visibility by showcasing their products and generating qualified business enquiries. In addition, enterprise customers leverage the platform to digitally promote and position their products and services to a wider audience. For buyers, IndiaMART provides convenient and efficient access to an extensive network of products and verified suppliers across categories.

IV. Employees

20. Details as of the end of the financial year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
Employees						
1.	Permanent (D)	6,222	5,175	83%	1,047	17%
	Sales & servicing	5,376	4,569	85%	807	15%
	Others	846	606	72%	240	28%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	6,222	5,175	83%	1,047	17%
Workers						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Other than Permanent (G)	NA	NA	NA	NA	NA
6.	Total workers (F+G)	NA	NA	NA	NA	NA

Notes :

- The Company does not employ or engage with 'worker' as defined in the guidance note on BRSR, issued by SEBI
- Others include Product & Technology and Corporate functions

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
Differently Abled Employees						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently-abled employees (D+E)	0	0	0	0	0
Differently Abled Workers						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Other than Permanent (G)	NA	NA	NA	NA	NA
6.	Total differently-abled workers (F+G)	NA	NA	NA	NA	NA

21. Participation/Inclusion/Representation of Women:

	Total (A)	Number and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	9	2	22%
Key Management Personnel	5	1	20%

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY 2026 (Turnover rate in current FY)			FY 2025 (Turnover rate in previous FY)			FY 2024 (Turnover rate in year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees									
a. Sales & Servicing	34%	35%	34%	29%	30%	29%	26%	34%	27%
b. Others	20%	21%	20%	16%	22%	17%	15%	18%	16%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

Notes:

- Employees who left within 6 months of joining have been excluded from the above calculation
- Others include Product & technology and corporate functions

V. Holding, Subsidiary, and Associate companies (including joint ventures)

23. a. Names of holding/ subsidiary/ associate companies/ joint ventures

S. No.	Name of the holding/subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Busy Infotech Private Limited	Subsidiary	100%	
2	Tradezeal Online Private Limited *	Subsidiary	100%	
3	Pay With Indiamart Private Limited	Subsidiary	100%	
4	Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)	Subsidiary	100%	
5	IIL Digital Private Limited	Subsidiary	100%	NO
6	Fleetx Technologies Private Limited (with effect from April 11, 2025)	Associate	22.25%	
7	Simply Vyapar Apps Private Limited	Associate	28.59%	
8	Mobisy Technologies Private Limited	Associate	32.53%	
9	IB Monotaro Private Limited	Associate	21.01%	

*As at March 31, 2026, Tradezeal Online Private Limited, subsidiary of the Company, holds equity interests in the associates: Agillo E-Commerce Private Limited (24.51%), Truckhall Private Limited (34.46%), Edgewise Technologies Private Limited (26.01%) and Adansa Solutions Private Limited (26.01%).

VI. CSR Details

24. (i) Whether CSR is applicable as per Section 135 of the Companies Act, 2013: (Yes/No): Yes

(ii) Turnover (in ₹) 14,42,80,30,000

(iii) Net worth (in ₹) 25,41,71,30,000

VII. Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2026			FY 2025		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0		0	0	-
Investors (other than shareholders)	Yes	0	0		0	0	-
Shareholders	Yes	32	0		76	1	-
Employees and workers [^]	Yes	2	0		0	0	-
Customers [#]	Yes	98	0		58	0	-
Value Chain Partners	Yes	0	0		0	0	-
Other (Buyers) [*]	Yes	4	0		13	0	-

Note: Refer our Terms of Use

Refer our Grievance Redressal Policy

^{*}Service Providers Code of Conduct in place. The same is annexed to Agreements & Contracts executed with them.

[^]POSH & Whistle Blower complaints have been considered

26. Overview of the entity's material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Corporate Governance	Risk	Inadequate corporate governance may expose an organisation to significant operational and strategic risks. Such gaps can result in unethical practices, inefficient allocation and oversight of resources, regulatory and legal non-compliances, and potential erosion of stakeholder trust. Over time, these factors can adversely impact the organisation's reputation, financial performance and long-term sustainability.	IndiaMART has instituted a comprehensive policy framework to foster ethical conduct across all levels of the organisation and to ensure adherence to applicable laws and regulatory requirements. To strengthen transparency and accountability, the Company has established a confidential whistleblower mechanism that enables stakeholders to report concerns without fear of retaliation.	Negative
		Opportunity	Robust corporate governance practices, underpinned by ethical leadership and effective oversight mechanisms, strengthen accountability and reinforce stakeholder trust and confidence. Collectively, these elements contribute to the Company's long-term resilience, value creation and sustainable growth.	All Board-approved policies are publicly accessible on the Company's website at https://investor.indiamart.com/company-information/corporate-governance in multiple languages. These policies are also communicated internally and made readily available to employees through the Company's intranet ensuring organisation-wide awareness and accessibility.	

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Privacy and Data Security	Risk	Inadequate prevention, detection and mitigation of data security risks including vulnerabilities related to data protection, storage and potential leakage may materially impact stakeholder trust and organisational reputation. Such lapses could, in turn, adversely affect customer acquisition, retention and overall business continuity.	IndiaMART has implemented a comprehensive information security framework designed to protect organisational data from unauthorised access, cyber threats and potential breaches. The Company's commitment to global data protection standards is evidenced by its certification to ISO 27001 for Information Security Management Systems and ISO 27701:2019 for Privacy Information Management. In addition, the Company maintains the following internationally recognised certifications, further strengthening its governance and operational resilience framework: <ul style="list-style-type: none"> • ISO 31000:2018- Enterprise Risk Management (ERM) • ISO 22301:2019- Business Continuity and Management System (BCMS) • ISO 27001- Information Security Management System (ISMS) • ISO 27701- Privacy Information Management (PIMS) • ISO 12207- Management System for System and Software Engineering Process • ISO/IEC 20000-1:2018- IT Service Management System The aforesaid certifications were placed before the Risk Management Committee for review and update. An update on the Digital Personal Data Protection Act, 2023 ("DPDPA") was also placed before the Committee, covering key obligations, applicability, compliance status, way forward and penalties.	Negative
		Opportunity	Robust data protection controls, transparent privacy frameworks and responsible data governance practices enhance stakeholder trust and confidence. This, in turn, supports customer acquisition and retention, safeguards brand reputation and strengthens the Company's competitive positioning in the marketplace.		
3	Diversity and Inclusion	Risk	Workplace discrimination, limited diversity and an absence of an inclusive culture may expose the organisation to legal and regulatory risks challenges in attracting and retaining talent and reputational concerns. Such shortcomings can also constrain diversity of thought and perspective, thereby impeding innovation, employee engagement and morale, as well as the organisation's overall agility and capacity to adapt in a dynamic business environment.	The Company is committed to implementing robust policies and procedures that promote equal opportunity, prevent discrimination and ensure fair and equitable treatment of all employees, irrespective of their background, identity or personal characteristics. These frameworks are periodically reviewed and updated to remain aligned with evolving best practices and applicable legal and regulatory requirements. To ensure organisation-wide accessibility and awareness, the policies are made available in multiple languages. In addition, the Company has institutionalised initiatives to enhance women's representation and well-being, reinforcing its commitment to an inclusive workplace, including yoga, Zumba, and the "Wellness from Within: Regenerative Care for Modern Women" session.	Positive
		Opportunity	Diversity and inclusion, while distinct in principle, are intrinsically interconnected in practice. The Company recognises that a diverse workforce brings varied perspectives and experiences, enabling more balanced, well-evaluated and effective decision-making that supports organisational success. Diversity reflects the composition of the workforce, whereas inclusion emphasises creating an environment in which individuals from diverse backgrounds are valued, respected and encouraged to contribute meaningfully. Through its commitment to these principles, the Company promotes equitable opportunities, supports inclusive growth and contributes to broader economic and social development.		

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Talent Management	Risk	<p>Ineffective talent management practices may limit workforce diversity, constrain innovation and expose the organisation to potential reputational risks. A failure to strategically attract, develop and retain talent can weaken the high-performance culture necessary to sustain competitive advantage.</p> <p>Moreover, insufficient recognition of the strategic importance of human capital within the overall cost structure may result in operational inefficiencies and adversely impact the Company's long-term financial performance and sustainable growth.</p>	<p>IndiaMART follows a structured and systematic approach to talent acquisition, leveraging multiple channels such as campus recruitment, participation in job fairs, employee referral programmes, periodic hiring drives and collaborations with external partners to attract skilled professionals.</p> <p>The Company also places strong emphasis on employee development and retention through targeted career progression initiatives, including the grant of ESOPs/SARs and continuous upskilling aligned with evolving technological advancements and industry trends under the flagship programmes such as Skill Builders, Tech learning sessions, Product meets, IM Ready, Specialised trainings AI/Cloud and modern development frameworks, AI-focused forums, Hackathons, Future Leaders Programme (in collaboration with FMS). This sustained focus on employee engagement and growth is reflected in the long tenure of its workforce, with over 912 employees having been associated with the Company for more than five years.</p>	Negative
		Opportunity	<p>In an increasingly dynamic business environment, the Company acknowledges the critical value of its human capital and places strong emphasis on both retaining existing talent and attracting skilled professionals to support scalable growth. This strategic focus enhances productivity, strengthens a high-performance culture and underpins sustained competitive advantage as operations expand.</p> <p>The Company also recognises that employees represent a significant component of its cost structure and therefore adopts a balanced approach that aligns workforce investments with long-term value creation and organisational success.</p>		
5	Community Development	Risk	<p>Failure to adequately address community needs, mitigate environmental and social impacts, and engage meaningfully with stakeholders may expose the organisation to significant strategic and reputational risks. Such shortcomings can erode stakeholder confidence, weaken community relationships and adversely affect the Company's social licence to operate.</p>	<p>IndiaMART is committed to creating shared value through initiatives that advance economic development, education and environmental stewardship. By providing free listings, cost-effective technology solutions and platform training to small suppliers, the Company enables their business growth and enhances market access.</p> <p>Further, by promoting price transparency and empowering buyers in smaller cities with informed decision-making tools, the Company supports fairer market practices and enhances the overall value derived from their investments, thereby contributing to inclusive and sustainable economic progress.</p>	Positive
		Opportunity	<p>Community development initiatives generate meaningful social impact while simultaneously contributing to long-term business value creation. Through sustained engagement in activities such as supporting local events, promoting educational programmes and participating in philanthropic initiatives, the Company strengthens relationships with key stakeholders and the communities in which it operates.</p> <p>Such efforts enhance brand reputation, support talent attraction and retention, and differentiate the Company within a competitive marketplace, thereby reinforcing its long-term strategic positioning.</p>		

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available.	<p>The following policies can be accessed through the Company's website: https://investor.indiamart.com/CorporateGovernance.aspx</p> <ol style="list-style-type: none"> 1. Business Responsibility Policy 2. Code of Conduct for Directors and Senior Management Personnel 3. Related Party Transaction Policy 4. Vigil Mechanism/Whistle-blower Policy 5. Corporate Social Responsibility Policy 6. Policy on Board Diversity 7. Sustainability Policy 8. Anti-Bribery Policy 9. Dividend Distribution Policy 10. Risk Management Policy 11. Policy for the Preservation of Documents 12. Policy for Determination and Disclosure of the Materiality of Events and Information 13. Policy on Terms of Engagement of Independent Directors 14. Policy for Determining Material Subsidiaries 15. Nomination and Remuneration Policy 16. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information 17. Website Content Archival Policy 								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners?	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>The Company has adopted various international frameworks such as:</p> <ul style="list-style-type: none"> • ISO 31000:2018- Enterprise Risk Management (ERM) • ISO 22301:2019- Business Continuity and Management System (BCMS) • ISO 27001- Information Security Management System (ISMS) • ISO 27701- Privacy Information Management (PIMS) • ISO 12207- Management System for System and Software Engineering Process • ISO/IEC 20000-1:2018- IT Service Management System 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>IndiaMART is aligned with the United Nations Sustainable Development Goals (SDGs), integrating them into its strategy to support responsible growth and long-term value creation. The Company promotes environmentally responsible products and solutions through its platform, encouraging sustainable consumption practices.</p> <p>However, it has not set specific SDG-linked commitments, quantitative goals, or defined timelines at this stage.</p> <p>Sustainability oversight rests with the Board-level Corporate Social Responsibility and Sustainability Committee chaired by Independent Director Mr. Vivek Narayan Gour and comprising a majority of Independent Directors.</p>								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	Not Applicable								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) Refer Message from the MD & CEO									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Jitin Diwan Chief Financial Officer (Also, designated as the Business Responsibility Head) cfo@indiamart.com +91-120-6777777								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details.	Yes, the Company has constituted a Board-level Corporate Social Responsibility and Sustainability Committee entrusted with oversight and decision-making on sustainability matters. The Committee is chaired by the Independent Director, Mr. Vivek Narayan Gour and comprises a majority of Independent Directors, thereby ensuring robust governance, objective oversight and strategic guidance on sustainability initiatives.								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other-please specify								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Director									Periodic evaluations are undertaken to assess adherence and performance against all established policies as part of the Company's comprehensive governance framework. Based on the outcomes of these assessments, appropriate corrective and preventive actions are implemented to ensure continued alignment with defined principles and organisational standards.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company ensures full compliance with all applicable statutory and regulatory requirements aligned with the stated principles, thereby upholding robust governance and accountability standards.																	

11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No) If yes provide the name of the agency.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes, in light of its multiple ISO certifications, the Company is subject to annual surveillance assessments, audits and periodic evaluations of its policies, processes and systems by independent accredited certification bodies. In addition, the Company voluntarily undertakes independent third-party reviews of key compliance-related policies and frameworks applicable to its operations. The outcomes of such certifications and assessments are presented to the Board of Directors on a periodic basis for oversight and review. The independent external agencies engaged for these assessments include:									
<ul style="list-style-type: none"> • RMG & Associates, Company Secretaries • URS Certification Limited • AppSecure • DNV Business Assurance India Private Limited • Shreyansh Jain & Associates • Sanjay Grover & Associates 									
These engagements reinforce the Company's commitment to maintaining robust governance standards, regulatory compliance and continual improvement across its operational and management systems.									

12. If the answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**PRINCIPLE 1**

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent, and Accountable.

Essential Indicators**1. Percentage coverage by training and awareness programmes on any of the principles during the financial year.**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	<ol style="list-style-type: none"> One-on-One interactive introduction sessions with the Senior Management Personnel. Business strategies sessions, including residential programmes while exploring business expansion whether organic or inorganic; as well as deliberating material changes in economic, social, technology and regulatory environment having significant impact on business. 	100%
Key Managerial Personnel	4	<ol style="list-style-type: none"> Periodical review and deliberations on business operations through periodical presentations and briefing by the CEO/ Managing Director/ Senior Management Personnel (Direct Reports of CXOs). Periodical update on risk management, statutory changes and legal proceedings having direct or indirect impact on the business. Business strategies sessions and presentation on update of business. 	100%
Employees other than BoD and KMPs	Continuous	<ol style="list-style-type: none"> Induction training – Shubhaarambh Skill upgradation training Health and safety training (fire drills, etc.) Sensitizing employees on POSH* Management Training sessions with senior leadership Wellness sessions for female employees Training sessions on Anti-Bribery Policy 	100%
Workers		NA	NA

*Sensitizing employees on POSH through the regular communication and engagement to all the employees

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine				
Settlement		Nil		
Compounding fee				
Non-Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment		Nil		

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in case where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

IndiaMART's Anti-Bribery Policy applies to all employees, officers, directors, agents, contractors, consultants and any other individuals or entities acting on behalf of the Company. The Policy underscores the Company's unwavering commitment to ethical business conduct, regulatory compliance and the prevention of bribery and corruption in any form. It explicitly prohibits practices such as bribery, facilitation payments, kickbacks and the offering or acceptance of inappropriate gifts or advantages.

The framework highlights the importance of maintaining accurate records, adhering to defined approval protocols, demonstrating appropriate professional conduct, undertaking due diligence in third-party engagements and promptly reporting any suspected violations. Non-compliance with the Policy may result in disciplinary action and where necessary, cooperation with relevant law enforcement authorities. During the reporting period, the Company recorded zero instances of bribery or corruption.

All employees are required to provide an annual sign-off of their adherence to this policy, affirming their commitment to its terms and conditions. To reinforce awareness and understanding, the Company conducted 52 training sessions during the year focused on anti-bribery and ethical compliance.

To further strengthen internal controls for the prevention and detection of corruption, the Company has established structured, transparent and accountable procurement processes. An internal committee reviews procurement-related requests submitted by process owners in accordance with a defined approval matrix, which specifies financial thresholds and designated approvers.

Overall responsibility for ensuring compliance rests with the CEO, managers at all levels and all individuals covered under the Policy. Employees are encouraged to seek guidance from the appointed Compliance Officer in the event of any ethical queries, concerns or dilemmas.

The full policy is publicly accessible at https://investor.indiamart.com/files/IndiaMart_Anti_Bribery_Policy.pdf

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2026	FY 2025
Directors		
KMPs		
Employees	Nil	Nil
Workers		

6. Details of complaints with regard to conflict of interest:

	FY 2026		FY 2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not applicable, as no instances of corruption or conflicts of interest were identified or reported during the reporting period.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2026	FY 2025
Number of days of accounts payables	33.49	44.40

9. Open-ness of business

Provide details of the concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2026	FY 2025
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	NA	Nil
	b. Number of dealers distributors to whom sales are made	NA	Nil
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	NA	Nil
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	0.72%	0.80%
	b. Sales (Sales to related parties/ Total Sales)	0.11%	0.13%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/ Total Investments made)	26.57%	24.24%

PRINCIPLE 2

Business should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2026	FY 2025	Details of improvements in environmental and social impacts
R&D	100%	100%	IndiaMART promotes business enablement by providing an innovative digital platform that facilitates market access, supports entrepreneurship and strengthens commercial ecosystems. Through its operations, the Company contributes to job creation and empowers small enterprises by enhancing their visibility, connectivity and growth opportunities.
Capex	Nil	Nil	-

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

IndiaMART operates as a digital marketplace with limited reliance on physical resources, resulting in a comparatively low environmental footprint. Notwithstanding this inherent advantage, the Company proactively incorporates sustainability considerations into its operational strategy, reflecting its commitment to environmental stewardship through responsible resource consumption and continuous improvements in operational efficiency.

b. If yes, what percentage of inputs were sourced sustainably?

Not applicable, owing to the nature of business.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Owing to its predominantly digital business model, IndiaMART generates relatively low volumes of electronic waste (e-waste). Notwithstanding this, the Company has established robust and structured processes to ensure the safe and responsible handling, management, and disposal of such waste.

The majority of such waste is channelled to authorised recyclers to ensure environmentally sound and compliant disposal. Where feasible, the Company prioritises refurbishment and reuse of IT assets to minimise waste generation and promote resource efficiency, thereby reinforcing its commitment to responsible environmental management.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not applicable, as IndiaMART operates as a service-oriented digital platform and does not manufacture or sell physical products; accordingly, it does not fall within the regulatory scope of Extended Producer Responsibility (EPR) requirements.

PRINCIPLE 3

Business should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	5,175	5,175	100%	5,175	100%	0	0%	5,175	100%	5,175	100%
Female	1,047	1,047	100%	1,047	100%	1,047	100%	0	0%	1,047	100%
Total	6,222	6,222	100%	6,222	100%	1,047	100%	5,175	100%	6,222	100%
Other than Permanent Employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format-

	FY 2026	FY 2025
Cost incurred on well-being measures as a % of total revenue of the company	0.54%	0.62%

2. Details of retirement benefits, for Current FY and Previous Financial Year

Benefits	FY 2026			FY 2025		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	62.21%	NA	Y	54.05%	NA	Y
Gratuity	100%	NA	Y	100%	NA	Y
ESI	0%	NA	NA	0.03%	NA	Y
Others (NPS)	1.53%	NA	Y	1.54%	NA	Y*

* The previous year disclosure has been realigned in the current year.

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, IndiaMART ensures that its office premises are designed to be accessible and inclusive, in compliance with the Rights of Persons with Disabilities Act, 2016. The facilities are equipped with accessibility features such as ramps, elevators and handrails to facilitate seamless mobility for persons with disabilities, reflecting the Company's commitment to fostering an inclusive and barrier-free workplace environment.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, IndiaMART has implemented an Equal Opportunity Policy that strictly prohibits discrimination and harassment in any form and ensures equitable employment opportunities, including for persons with disabilities. The Company is committed to designing and maintaining its systems and processes in alignment with the Rights of Persons with Disabilities Act, 2016 and the rules framed thereunder.

The Policy reflects the Company's commitment to fostering a non-discriminatory and inclusive workplace environment, while enabling meaningful career progression for persons with disabilities, including employees who may acquire a disability during the course of their employment. The Policy is hosted on the Company's intranet and is accessible to all employees.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	79%	NA	NA
Female	100%	61%	NA	NA
Total	100%	75%	NA	NA

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	Yes
Other than Permanent Employees	NA

IndiaMART has established a structured Grievance Redressal Policy supported by a ticket-based resolution system that enables employees to formally raise concerns. The framework outlines transparent processes, assigns accountable teams for timely resolution and incorporates defined escalation mechanisms for cases exceeding prescribed timelines, thereby ensuring complete visibility and tracking of issue status. Employees also have the option to mark resolutions as unsatisfactory, triggering a management review where required.

To strengthen employee engagement, the Company has institutionalised structured onboarding touchpoints at 7, 30, 60 and 90 days from the date of joining. These interactions provide new employees with an opportunity to share feedback on their experience, which is subsequently reviewed by managers and relevant teams to drive continuous improvement. In addition, the Company maintains ongoing communication with employees through periodic feedback mailers and engagement surveys.

During FY'26, 100% of employees (6,222 employees comprising 5,175 male and 1,047 female employees) received training on health and safety measures as well as skill upgradation. Similarly, in FY'25, 100% of employees (6,102 employees comprising 5,052 male and 1,050 female employees) were covered under health and safety and skill enhancement programmes. There were no permanent workers during the reporting period.

The Company also operates a robust Whistleblower Mechanism that enables employees, customers, vendors, contractors and other stakeholders to report concerns relating to actual or suspected violations of the Code of Conduct or instances of unethical behaviour. Awareness of this mechanism is reinforced through regular communication channels, including emails, training sessions, presentations and interactive programmes, encouraging prompt reporting of genuine ethical or legal concerns.

All employees are informed of the Whistleblower Policy, which is accessible via the Company's intranet irrespective of work location. Oversight of the mechanism rests with the Chairman of the Audit Committee, who monitors its effective functioning and has direct access to a designated email address, chairmanauditcommittee@indiamart.com.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2026			FY 2025		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male						
Female						
Total Permanent Workers		NA			NA	
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2026					FY 2025				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	5,175	5,175	100%	5,175	100%	5,052	5,052	100%	5,052	100%
Female	1,047	1,047	100%	1,047	100%	1,050	1,050	100%	1,050	100%
Total	6,222	6,222	100%	6,222	100%	6,102	6,102	100%	6,102	100%
Workers										
Male										
Female										
Total										

9. Details of performance and career development reviews of employees and worker:

Category	FY 2026			FY 2025		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	5,175	5,175	100%	5,052	5,052	100%
Female	1,047	1,047	100%	1,050	1,050	100%
Total	6,222	6,222	100%	6,102	6,102	100%
Workers						
Male						
Female		NA			NA	
Total						

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?

Yes, IndiaMART has established a well-defined occupational health and safety framework aimed at preventing workplace incidents and mitigating potential hazards across its office premises. These safety protocols are communicated to employees on a periodic basis to ensure awareness, preparedness and adherence to prescribed standards.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

IndiaMART, given the nature of its digital and service-oriented operations, is exposed to limited physical workplace hazards. Nevertheless, the Company adopts a proactive approach to occupational health and safety by conducting periodic infrastructure reviews, emergency preparedness drills and facility audits to identify and mitigate potential risks.

Employee feedback is systematically incorporated into these assessments to drive continuous improvement and strengthen overall workplace safety standards.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Not Applicable

- d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes, IndiaMART provides comprehensive Accident and Medclaim insurance coverage to all its employees. The Company extends full support in instances of non-occupational medical emergencies, reinforcing its commitment to employee well-being and financial security.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2026	FY 2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	NA	NA
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	NA	NA
No. of fatalities	Employees	Nil	Nil
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	NA	NA

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

IndiaMART prioritises employee health, safety and well-being by maintaining a secure and supportive work environment. Employees participate in periodic fire and earthquake mock drills, while offices are equipped with biometric access controls, surveillance systems and trained security personnel.

The Company also gathers feedback on workplace hygiene through an intranet-based grievance system. Dedicated policies, including the Woman Safety Policy and the Policy on Prevention of Sexual Harassment of Women at the Workplace, further reinforce its commitment to providing a safe, respectful and inclusive workplace.

13. Number of Complaints on the following made by employees and workers:

	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	IndiaMART has not undertaken any external assessments to date.
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/ concerns arising from assessments of health & safety practices and working conditions.

Not Applicable

PRINCIPLE 4

Business should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

IndiaMART adopts a dynamic and strategically aligned stakeholder engagement framework designed to support long-term value creation. The Company identifies key stakeholder groups from a broad universe of potential stakeholders, assessing their material influence on business performance, sustainability outcomes and corporate reputation.

Engagement is undertaken through a structured and multi-channel approach to ensure transparent communication, meaningful dialogue and responsiveness to stakeholder expectations. The Company formally recognises six principal stakeholder groups, Buyers, Suppliers, Community, Regulators/ Policymakers, Employees and Investors and tailors its engagement mechanisms to address the distinct interests and priorities of each group.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Buyers	No	<ul style="list-style-type: none"> IndiaMART engages with its stakeholders through multiple structured communication channels to ensure timely support and continuous feedback. These include a dedicated helpline (9696969696) for calls, as well as SMS, WhatsApp and email support. In addition, stakeholders can connect through the Company's website, mobile application, chat interface and email platforms. The Company also facilitates direct engagement through buyer meets, workshops, conferences and webinars to foster collaboration and strengthen stakeholder relationships. 	Regularly	<p>IndiaMART enables buyers to seamlessly discover a diverse range of products across categories through its user-friendly digital platform. The Company facilitates competitive pricing and convenient payment options, thereby enhancing the overall purchasing experience.</p> <p>In addition, buyers gain access to a broad network of verified and reliable suppliers, while structured customer feedback mechanisms support informed decision-making and continuous service improvement.</p>

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	<ul style="list-style-type: none"> IndiaMART engages with stakeholders through diverse and structured communication channels. These include periodic feedback collection through surveys, as well as support via calls, SMS, WhatsApp and email. The Company also facilitates interaction through its website and mobile application, supported by its CRM system, including the Lead Manager platform. Dedicated account managers are assigned to paid subscription suppliers to ensure personalised support, relationship management and service optimisation. 	Regularly	<ul style="list-style-type: none"> Sustained RFQs and access to buyer profiles No unsolicited calls Assistance in lead and order management
Community	No	<ul style="list-style-type: none"> CSR activities Meetings with NGOs and community representatives Volunteering activities 	Regularly/ Quarterly / Half-yearly / Annually	<ul style="list-style-type: none"> Community welfare activities Employment opportunities
Regulators & Policymakers	No	<ul style="list-style-type: none"> Compliance reporting, Panel discussions, Industry forums 	Quarterly / Half-yearly / Annually	<ul style="list-style-type: none"> Compliance with laws and regulations Contributing to nation development
Employees	No	<ul style="list-style-type: none"> Regular meetings with the senior management and leadership team Employee Engagement activities Performance reviews Employee feedback survey Quarterly all Employees town hall meetings 	Regularly	<ul style="list-style-type: none"> Learning and Development initiatives Growth opportunities Fair and transparent remuneration structure Health, Wellness and safety work environment Work-life balance
Investors & Shareholders	No	<ul style="list-style-type: none"> Comprehensive disclosures – investor presentation, quarterly audited financial statements, annual report, other publications Quarterly earnings call and regular investor (institutional or individual) interactions General Meetings (AGMs / EGMs) Company website Media articles 	As and when required	<ul style="list-style-type: none"> Transparent disclosures and communication Business growth Dividend and capital appreciation Strong business model with prudent financial management Good governance

PRINCIPLE 5
Businesses should respect and promote human rights
Essential Indicators
1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2026			FY 2025		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	6,222	6,222	100%	6,102	6,102	100%
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	6,222	6,222	100%	6,102	6,102	100%
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Employees	NA	NA	NA	NA	NA	NA

*Regular mailers on human rights policies and related issues are shared with employees to reinforce understanding and compliance.

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2026					FY 2025				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	6,222	Nil	Nil	6,222	100%	6,102	Nil	Nil	6,102	100%
Male	5,175	Nil	Nil	5,175	100%	5,052	Nil	Nil	5,052	100%
Female	1,047	Nil	Nil	1,047	100%	1,050	Nil	Nil	1,050	100%
Other than Permanent	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Workers										
Permanent										
Male										
Female										
Other than Permanent										
Male										
Female										

3. Details of remuneration/ salary/ wages, in the following format:
a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	8*	17,50,000	2	10,50,000
Key Managerial Personnel	4	33,48,224	1	3,16,667
Employees other than BoD and KMP	5171	43,434	1046	36,390
Workers	NA	NA	NA	NA

Note: Mr. Rajesh Sawhney ceased to be an Independent Director of the Company w.e.f. close of business hours on September 22, 2025.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2026	FY 2025
Gross wages paid to females as % of total wages	14.02%	14.11%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, IndiaMART has established designated internal teams and governance structures to address human rights-related concerns. These include an Internal Complaints Committee constituted under the Prevention of Sexual Harassment (POSH) framework, as well as the HR and Compliance teams responsible for oversight of the Equal Opportunity and Anti-Discrimination policies.

These mechanisms enable the timely identification, assessment and resolution of any actual or potential human rights impacts, thereby reinforcing the Company's commitment to a fair, respectful and compliant workplace environment.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

IndiaMART has instituted robust internal frameworks to address human rights-related grievances effectively. These include a formal Whistleblower Policy and a structured Prevention of Sexual Harassment (POSH) mechanism. Employees are encouraged to report concerns in good faith without fear of retaliation, and all complaints are handled with strict confidentiality and due process.

The Company expressly prohibits child labour and is committed to maintaining a safe, inclusive and non-discriminatory workplace environment aligned with applicable legal and ethical standards.

6. Number of Complaints on the following made by employees and workers:

	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	0	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	NA	NA	-	NA	NA	-
Forced Labour/Involuntary Labour	NA	NA	-	NA	NA	-
Wages	NA	NA	-	NA	NA	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2026	FY 2025
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees/workers	0.19%	0%
Complaints on POSH upheld	2	Nil

8. Mechanisms to prevent adverse consequences to the complaint in discrimination and harassment cases.

IndiaMART ensures that all complaints, especially those related to harassment or discrimination, are managed with the highest degree of sensitivity and confidentiality. Members of the POSH Committee and other personnel involved are bound by strict confidentiality obligations.

The Company's policies explicitly prohibit retaliation, intimidation or any form of misconduct toward complainants or witnesses. Any violation of these provisions is treated as a disciplinary offence, reinforcing a safe and trustworthy environment for reporting grievances.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, IndiaMART incorporates explicit human rights provisions into all its business agreements. These clauses, aligned with the Company's Code of Conduct, address key areas including non-discrimination, safe working conditions, prohibition of child labour, and adherence to ethical business practices. They form an integral part of contracts with vendors, contractors and business partners, reinforcing the Company's commitment to responsible and sustainable operations.

10. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	Nil
Wages	
Others-please specify	

11. Provide details of any corrective actions taken or underway to address significant risks/ concerning arising from the assessments at Question 10 above.

Not Applicable

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	Unit	FY 2026	FY 2025
From Renewable Sources			
Total electricity consumption (A)	GJ	Nil	Nil
Total fuel consumption (B)	GJ	Nil	Nil
Energy consumption through other sources (C)	GJ	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	GJ	Nil	Nil
From Non-Renewable Sources			
Total electricity consumption (D)	GJ	2,327.93	2,080.68
Total fuel consumption (E)	GJ	47.15	46.10
Energy consumption through other sources (F)	GJ	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	GJ	2,375.08	2,126.78
Total energy consumed (A+B+C+D+E+F)	GJ	2,375.08	2,126.78
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	MJ/Million ₹	0.00016	0.00016
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	MJ/Million ₹ adjusted to PPP	0.003	0.003
Energy intensity in terms of physical output	MJ / Full Time Equivalent	949.33	855.30
Energy intensity (optional) - the relevant metric may be selected by the entity		NA	NA

Note: Reasonable Assurance has been carried out by DNV Business Assurance India Private Limited

Excludes data related to sales offices.

Purchasing Power Parity conversion factor of 20.64 has been applied to intensity metrics within this report.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been carried out by DNV Business Assurance India Private Limited

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable, as the Company does not fall under the scope of the industry classification requirement.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2026	FY 2025
Water Withdrawal by Source (in kilolitres)		
(i) Surface Water	Nil	Nil
(ii) Ground Water	Nil	Nil
(iii) Third Party Water	22,979	20,649
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	22,979	20,649
Total volume of water consumption (in kilolitres)	22,979	20,649
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations) in kL/Million ₹	1.59	1.56
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) in kL/ Million ₹ adjusted to PPP	32.87	32.32
Water intensity in terms of physical output	9.18*	8.30*
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

*(KL / Full Time Equivalent)

Excludes data related to sales offices

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been carried out by DNV Business Assurance India Private Limited

4. Provide the following details related to water discharged:

Parameter	FY 2026	FY 2025
Water Discharge by Destination and Level of Treatment (in kilolitres)		
i) To surface water	Nil	Nil
- No treatment		
- With treatment-please specify level of treatment		
ii) To Groundwater	Nil	Nil
- No treatment		
- With treatment-please specify level of treatment		
iii) To Seawater	Nil	Nil
- No treatment		
- With treatment-please specify level of treatment		
iv) Sent to third-parties	Nil	Nil
- No treatment		
- With treatment-please specify level of treatment		
v) Others	Nil	Nil
- No treatment		
- With treatment-please specify level of treatment		
Total water discharge (in kilolitres)	Nil	Nil

Excludes data related to sales offices

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been carried out by DNV Business Assurance India Private Limited

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Zero Liquid Discharge mechanism is implemented by the facility manager as such effectively eliminating any water discharge from the system.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2026	FY 2025
Nox	-		
Sox	-		
Particulate matter (PM)	-		
Persistent organic compounds (POP)	-		
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others-please specify	-		

The Company report on GHG emissions. However, given our sector, details of air emissions other than GHG is not material to us.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been carried out by DNV Business Assurance India Private Limited

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2026	FY 2025
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	462.63	423.62
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	emission intensity per million rupees of turnover	0.03	0.03
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	emission intensity per million rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.66	0.66
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO _{2e} /Full Time Equivalent	0.18	0.17

Excludes data related to sales offices.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been carried out by DNV Business Assurance India Private Limited

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

IndiaMART monitors and calculates greenhouse gas (GHG) emissions from both direct and indirect operations to assess its carbon footprint. The Company is committed to reducing emissions and integrates environmental considerations into its operational strategy by identifying key emission sources and implementing targeted carbon-reduction initiatives.

Key energy-efficiency measures undertaken include:

- Installation of energy-efficient heating and cooling systems to replace fossil-fuel-based systems.
- Optimising appliance usage by switching off equipment when not in use.
- Enhanced control over heating and cooling operations.
- Adoption of LED lighting across facilities.
- Building insulation to minimise heat loss.
- Deployment of solar rooftop systems at corporate headquarters.

These initiatives collectively contribute to lowering the Company's greenhouse gas emissions and promoting sustainable operational practices.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2026	FY 2025
Total Waste Generated (in metric tonnes)		
Plastic waste (A)	2.73	2.51
E-waste (B)	1.30	0.99
Biomedical Waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5.61	5.24
Total (A+B + C + D + E + F + G + H)	9.64	8.74
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000668	0.000662
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.014	0.014
Waste intensity in terms of physical output (in terms of)	0.0039	0.0035
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
i) Recycled	1.30	0.99
ii) Re-used	Nil	Nil
iii) Other recovery operations (Co-processing)	Nil	Nil
Total	1.30	0.99
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
i) Incineration	Nil	Nil
ii) Landfilling	Nil	Nil
iii) Other disposal operations	8.34	7.75
Total	8.34	7.75

* Comprises of office-related waste, including paper and other forms of dry waste
Excludes data related to sales offices.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been carried out by DNV Business Assurance India Private Limited

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

IndiaMART primarily generates e-waste due to the nature of its digital operations, though the volume is minimal. This e-waste, mainly from discarded electrical and electronic devices, is managed in compliance with the relevant laws. The Company ensures safe disposal and recycling by transferring e-waste to certified recyclers and refurbishes IT assets wherever feasible to minimise waste generation.

Dry waste, largely paper-based, is addressed through ongoing digitisation initiatives across business functions to reduce paper usage. Any paper waste generated is shredded and recycled into new products through certified wastepaper recycling services. These measures collectively support the Company's goals of waste reduction and improved resource efficiency.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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Not applicable, as the Company does not have offices in/around ecologically sensitive areas.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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Not Applicable

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law/regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Yes, IndiaMART adheres to all applicable environmental laws, regulations and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act and the Environment Protection Act and Rules, ensuring full regulatory compliance across its operations.

PRINCIPLE 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/associations.
 - 2
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Tie - The Indus Entrepreneurs, Delhi	International
2.	IAMAI - Internet and Mobile association of India	National

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
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There are no orders from regulatory authorities on any issues of anti-competitive conduct.

PRINCIPLE 8**Businesses should promote inclusive growth and equitable development****Essential Indicators**

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
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Yes, IndiaMART is compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act and the Environment Protection Act and Rules

3. **Describe the mechanisms to receive and redress grievances of the community.**

IndiaMART provides multiple channels through weekly field visits and community interaction with the Company's CSR Team for receiving and addressing concerns from diverse stakeholders. Community members can raise issues directly with the Company's CSR Team, which ensures that appropriate and timely actions are taken to resolve complaints effectively.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	FY 2026	FY 2025
Directly sourced from MSMEs/ small producers	36.29%	27.70%
Directly from within India	99.23%	99.26%

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**

	FY 2026	FY 2025
Rural	0%	0%
Semi-urban	0%	0%
Urban	53%	56%
Metropolitan	47%	44%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

PRINCIPLE 9**Businesses should engage with and provide value to their consumers in a responsible manner****Essential Indicators**

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

IndiaMART maintains a structured and transparent system for handling consumer complaints. Consumers can submit issues through multiple easily accessible channels, with every complaint recorded in a ticket-based system. Each ticket follows a defined turnaround time (TAT) and an escalation process, ensuring timely resolution and appropriate management oversight.

2. **Turnover of products and/ services as a percentage of turnover from all products/services that carry information about:**

State	As a percentage to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY 2026			FY 2025		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	3 [^]	3 [^]	-	1 [^]	1 [^]	-
Others	0	0	-	0	0	-

[^]Considered complaints related to business (subscription related)

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		Not applicable

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

As a technology-driven organisation, IndiaMART recognises cybersecurity as a critical risk to business continuity, including potential third-party infringements on intellectual property. To address these risks, the Company has implemented a comprehensive Information Security Policy covering all business functions and processes related to information assets. The policy ensures secure services for customers, employees, and business partners while safeguarding information, maintaining business continuity, and protecting privacy.

The Information Security Policy is accessible to all employees via the Company intranet. Additionally, IT and data privacy policies and processes are subject to rigorous audits and certifications, with the Company holding ISO 27001 (Information Security Management) and ISO 27701 (Privacy Information Management) certifications.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

IndiaMART did not experience any incidents necessitating corrective action during the reporting period. The Company continues to uphold robust compliance mechanisms, responsible marketing practices, and a strong cybersecurity framework to ensure operational integrity and stakeholder trust.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches – Nil
- Percentage of data breaches involving personally identifiable information of customers – Nil
- Impact, if any, of the data breaches – Nil

On behalf of the Board
For **IndiaMART InterMESH Limited**

Place: Noida
Date: April 30, 2026

Brijesh Kumar Agrawal
(Whole-Time Director)
DIN: 00191760

Dinesh Chandra Agarwal
(Managing Director & CEO)
DIN: 00191800



INDEPENDENT ASSURANCE STATEMENT to the Management of IndiaMART InterMESH Limited

IndiaMART InterMESH Limited (Corporate Identity Number L74899DL1999PLC101534, hereafter referred to as 'IndiaMART' or 'the Company') commissioned DNV Business Assurance India Private Limited ('DNV', 'us' or 'we') to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR'). The disclosures include BRSR Core as per Annexure 17A of SEBI's Master Circular for BRSR (Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026, dated January 30, 2026).



Our Conclusion:

Based on our review and procedures followed for reasonable level of assurance, DNV is of the opinion that, in all material aspects, the BRSR Core Key Performance Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) for FY 2025-26 are reported in accordance with reporting requirements outlined in Industry Standard on Reporting of BRSR Core.

Scope of Work and Boundary

The scope of our engagement includes independent assurance of 'BRSR Core' - Reasonable level of assurance for Financial Year (FY) 2025-26.

Boundary covers the performance of IndiaMART operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of reasonable assurance covers the operations of IndiaMART, across the head office at Noida and all 77 office locations across India, unless otherwise stated in the table below.

BRSR Core Attribute	Boundary for Reasonable Assurance
Attribute 1: Green-house gas (GHG) footprint	Head office
Attribute 2: Water footprint	Head office
Attribute 3: Energy footprint	Head office
Attribute 4: Embracing circularity - details related to waste management by the entity	Head office

Reporting Criteria and Standards

The disclosures have been prepared by IndiaMART in reference to:

- Industry Standard on Reporting of BRSR Core, Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated Dec 20, 2024.
- BRSR Core (Annexure 17A) as per Master Circular No. HO/49/14/14(7)2025-CFD POD2/1/3762/2026, "Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities", dated January 30, 2026.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

Assurance Methodology/Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. DNV's VeriSustain™ Protocol, V6.0 has been developed in accordance with the most widely accepted reporting and assurance standards. Apart from DNV's VeriSustain™ protocol (V6.0), DNV team has also followed ISO 14064-3 - Specification with guidance for the verification and validation of greenhouse gas statements to evaluate disclosures wrt. Greenhouse gases.

Our competence and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO/IEC 17029:2019- Conformity Assessment - General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. DNV has complied with the Code of Conduct during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements.

This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e. FY 2025-26, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process.



Basis of our conclusion

As part of our independent assurance engagement, we have evaluated the reported environmental, social, and governance (ESG) information against the agreed criteria. Throughout the engagement, we exercised rigorous professional judgment and maintained a high level of professional skepticism to ensure the integrity and reliability of our conclusions.

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of IndiaMART. We carried out the following activities:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes. The Industry Standard on Reporting of BRSR Core used a basis of reasonable level of assurance.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.
- DNV audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization. Sites selected for audits are listed in Annexure II.
- Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ Protocol, V6.0 for reasonable level of assurance for the disclosures.

Inherent Limitations

DNV's assurance engagement assume that the data and information provided by the Company to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of $\pm 5\%$ based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV opinion on specific BRSR Core indicators (for total revenue from operations; Principle 3, Question 1(c) of Essential Indicators for Spending on measures towards well-being of employees and workers - cost incurred as a % of total revenue of the company; Principle 8, Question 4 of Essential Indicators, Principle 1, Question 8 of Essential Indicators and Principle 1, Question 9 of Essential Indicators) relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.



Responsibility of the Company

IndiaMART has the sole responsibility for the preparation of the BRSR Report and is responsible for all information disclosed in the BRSR Core and BRSR Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. IndiaMART is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.


DNV’s Responsibility

In performing this assurance work, DNV’s responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company. DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement.

Use and distribution of Assurance Statement

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than company for DNV’s work or this assurance statement. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company’s website for the current reporting period.

The use of this assurance statement shall be governed by the terms and conditions of the contract between DNV and the IndiaMART. DNV does not accept any liability if this assurance statement is used for any purpose other than its intended use, nor does it accept liability to any third party in respect of this assurance statement.

For DNV Business Assurance India Private Limited,	
<p>Chadha, Jas Sahib Singh</p>  <p>Digitally signed by Chadha, Jas Sahib Singh Date: 2026.05.16 12:17:05 +05'30'</p>	<p>Sharma, Anjana</p> <p>Digitally signed by Sharma, Anjana Date: 2026.05.18 08:40:07 +05'30'</p>
Jas Sahib Singh Chadha Lead Verifier	Anjana Sharma Assurance Reviewer
Assurance Team: Chandan Sarkar	

16/05/2026, Bengaluru, India.

Annexure I - BRSR Core Verified Data

Stipulated as per BRSR Core provided by the company.

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2025-26	
1	Green-house gas (GHG) footprint*	Total Scope 1 emissions	MT of CO2e	0	
		Total Scope 2 emissions	MT of CO2e (Location-based)	462.63	
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover	tCO2e / Revenue from operations in Million INR	0.03	
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	tCO2e / Revenue from operations adjusted for PPP in Million US dollars	0.66	
		Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e / Full Time Equivalent	0.18	
2	Water footprint	Total water consumption	KL	22,978.58	
		Water consumption intensity	KL/ Revenue from operations in Million INR	1.59	
			KL/ Revenue from operations adjusted for PPP in Million US dollars	32.87	
		Water intensity in terms of physical output	KL / Full Time Equivalent	9.18	
		Water Discharge by destination and levels of Treatment	KL	0	
3	Energy footprint	Total energy consumed	Gigajoules (GJ)	2,375.08	
		% of energy consumed from renewable sources	In % terms	0.00%	
		Energy intensity	MJ/ Revenue from operations in INR	0.00016	
			MJ/ Revenue from operations adjusted for PPP in US dollars	0.0034	
			MJ/ Full Time Equivalent	949.33	
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	2.73	
		E-waste (B)	MT	1.30	
		Bio-medical waste (C)	MT	0	
		Construction and demolition waste (D)	MT	0	
		Battery waste (E)	MT	0	
		Radioactive waste (F)	MT	0	
		Other Hazardous Waste (G)	MT	0	
		Other Non-Hazardous Waste (H)	MT	5.61	
		Total (A+B + C + D + E + F + G+ H)	MT	9.64	
		Waste intensity per rupee of turnover from operations	MT/ Revenue from operations in Million INR	0.00067	
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT/ Revenue from operations adjusted for PPP in Million US dollars	0.014	
		Waste intensity in terms of physical output	MT/ Full Time Equivalent	0.0039	
		Total waste recovered through recycling, re-using or other recovery operations			
		(i) Recycled	MT	1.30	
		(ii) Re-used	MT	0	
		(iii) Other recovery operations	MT	0	
		Total	MT	1.30	
		Intensity (Waste Recycled Recovered /Total Waste generated)	%	13.45%	
		Total waste disposed by nature of disposal method			
		(i) Incineration	MT	0	
		(ii) Landfilling	MT	0	
		(iii) Other disposal options	MT	8.34	
		Total	MT	8.34	
Intensity (Waste Disposed /Total Waste generated)	%	86.55%			
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers - cost incurred as a % of total revenue of the company (Excluding Workers)	In % terms	0.54%	
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Total recordable work-related injuries	0	
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0	
			No. of fatalities	0	
			High consequence work-related injury or ill-health (excluding fatalities)	0	
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	14.02%	
		Complaints on PoSH	Total Complaints on Sexual Harassment (POSH) reported	2	
			Complaints on PoSH as a % of female employees / workers	0.19%	
			Complaints on PoSH upheld	2	



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7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases and from within India	Directly sourced from MSMEs/ small producers	36.29%
			Sourced directly from within India	99.23%
		Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	Location	
			Rural	0%
			Semi-urban	0%
			Urban	53.34%
			Metropolitan	46.66%
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	0
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	33
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	Not Applicable
			Number of trading houses where purchases are made from	Not Applicable
			Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable
			Sales to dealers / distributors as % of total sales	Not Applicable
			Number of dealers / distributors to whom sales are made	Not Applicable
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable
			Share of RPTs (as respective %age) in	
			Purchases	0.72%
			Sales	0.11%
			Loans & advances	0%
Investments	26.57%			

* Scope 2 GHG emissions for India operations are calculated based on emission factors in Central Electricity Authority, Govt. of India (CEA Version_21.0) which is 0.710 tCO₂ per MWh.

Annexure II - Sites selected for audits

S.no	Site	Location
1.	Head Office	6th floor, Tower 2, Assotech Business Cresterra, Plot No.22, Sector 135, Noida - 201305, Uttar Pradesh